



3015 (02-09-04)

ANNUAL REPORT

OF

Name: CENTURIA MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 305 WISCONSIN AVENUE
P.O. BOX 280
CENTURIA, WI 54824

For the Year Ended: DECEMBER 31, 1998

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CENTURIA MUNICIPAL WATER AND SEWER UTILITY**Utility Address:** 305 WISCONSIN AVENUE

P.O. BOX 280

CENTURIA, WI 54824

When was utility organized? 1/1/1935**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS JUDITH A. JEPSEN**Title:** VILLAGE CLERK-TREASURER**Office Address:**

305 WISCONSIN AVEUNE

P.O. BOX 280

CENTURIA, WI 54824

Telephone: (715) 646 - 2300**Fax Number:** (715) 646 - 2666**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MR STEVEN A. SCHEIDLER CPA**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** TRACEY AND THOLE, S.C.

502 SECOND STREET

HUDSON, WI 54016

Telephone: (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: MR STEVEN A. SCHEIDLER CPA**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** TRACEY AND THOLE, S.C.

502 SECOND STREET

HUDSON, WI 54016

Telephone: (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:****Date of most recent audit report:** 4/27/1998**Period covered by most recent audit:** 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR RICHARD GABERT**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**

305 WISCONSIN AVE

P.O. BOX 280

CENTURIA, WI 54824

Telephone: (715) 646 - 2300**Fax Number:** (715) 646 - 2666**E-mail Address:**

Name of utility commission/committee: WATER AND SEWER COMMISSION

Names of members of utility commission/committee:

MR RICHARD GABERT, MEMBER

MR WILLIAM JOHNSON, MEMBER

MR LARRY KAMISH, MEMBER

MR PATRICK LEGGITT, CHAIRMAN

MR MERLE WULF, MEMBER

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** YES**Date of Ordinance:** 12/30/195**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	189,440	181,593	1
Operating Expenses:			
Operation and Maintenance Expense (401)	124,738	114,276	2
Depreciation Expense (403)	32,332	31,289	3
Amortization Expense (404)	0	0	4
Taxes (408)	12,273	11,857	5
Total Operating Expenses	169,343	157,422	
Net Operating Income	20,097	24,171	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	20,097	24,171	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	4,227	3,339	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	4,227	3,339	
Total Income	24,324	27,510	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	24,324	27,510	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)	981	1,218	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	3,750	5,158	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	4,731	6,376	
Net Income	19,593	21,134	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	188,152	169,926	19
Balance Transferred from Income (433)	19,593	21,134	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	(4,433)	2,908	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	212,178	188,152	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON SPECIAL ASSESSMENTS	1,719	4
INTEREST ON TEMPORARY INVESTMENTS	2,508	5
Total (Acct. 419):	4,227	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	(4,433)	11
Total (Acct. 436)--Debit:	(4,433)	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	89,323	0	100,117	0	189,440	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	793				793	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	88,530	0	100,117	0	188,647	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,349,265	1,301,786	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	444,177	419,756	2
Net Utility Plant	905,088	882,030	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	50,173	34,324	6
Special Funds (125)	42,269	46,702	7
Total Other Property and Investments	92,442	81,026	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	66,921	1,742	8
Temporary Cash Investments (132)	0	50,718	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	42,579	44,718	11
Other Accounts Receivable (143)	0	2,213	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	6,737	5,156	14
Materials and Supplies (150)	12,674	12,859	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	128,911	117,406	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	1,568	2,549	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	2,558	8,473	20
Total Deferred Debits	4,126	11,022	
Total Assets and Other Debits	1,130,567	1,091,484	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	153,669	153,669	21
Appropriated Earned Surplus (215)	42,269	46,702	22
Unappropriated Earned Surplus (216)	212,178	188,152	23
Total Proprietary Capital	408,116	388,523	
LONG-TERM DEBT			
Bonds (221)	0		24
Advances from Municipality (223)	80,000	100,000	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	80,000	100,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	3,530	6,707	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	8,451	31
Interest Accrued (237)	1,200	1,500	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	4,730	16,658	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	31,442	14,887	36
Total Deferred Credits	31,442	14,887	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	606,279	571,416	38
Total Liabilities and Other Credits	1,130,567	1,091,484	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	442,207	907,058	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	442,207	907,058	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	151,720	292,457	0	0	9
Total Accumulated Provision	151,720	292,457	0	0	
Net Utility Plant	290,487	614,601	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year	146,413	273,343			419,756	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	10,122	22,210			32,332	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	696	(696)			0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	10,818	21,514	0	0	32,332	13
Debits during year						14
Book cost of plant retired	5,511	2,400			7,911	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	5,511	2,400	0	0	7,911	19
Balance End of Year	151,720	292,457	0	0	444,177	20
Composite Depreciation Rate?	Yes	Yes				21
If yes, what is the rate?	2.53%	2.51%				22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	10,734	10,698	2
Sewer utility	1,940	2,161	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	12,674	12,859	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
2/23/94 G.O.REFUNDING BONDS	981	428	1,568	1
Total			1,568	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	153,669	1
Changes during year (explain):		
NONE		2
Balance end of year	153,669	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
G.O.REFUND BONDS	02/23/1994	03/01/2002	4.50%	80,000	1
Total for Account 223				80,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	8,451	1
Accruals:		
Charged water department expense	10,218	2
Charged electric department expense		3
Charged sewer department expense	2,055	4
Other (explain):		
NONE		5
Total Accruals and other credits	12,273	
Taxes paid during year:		
County, state and local taxes	16,903	6
Social Security taxes	3,601	7
PSC Remainder Assessment	220	8
Other (explain):		
NONE		9
Total payments and other debits	20,724	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
PROMISSORY NOTE 1/8/93 water	0			0	2
PROMISSORY NOTE 4/1/94 sewer	0			0	3
2/23/94 G.O. REFUNDING BONDS (WATER PORTION)	750	1,309	1,591	468	4
2/23/94 G.O. REFUNDING BONDS (SEWER PORTON)	750	2,441	2,459	732	5
Subtotal	1,500	3,750	4,050	1,200	
Other long-Term Debt (224)					
NONE	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	1,500	3,750	4,050	1,200	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	71,616	0	0	499,800	0	571,416	1
Add credits during year:							
For Services	7,690			3,800		11,490	2
For Mains	13,825			9,548		23,373	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	93,131	0	0	513,148	0	606,279	
Amount of federal and state grants in aid received for utility construction included in End of Year totals				342,268		342,268	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	50,173	2
Total (Acct. 124):	50,173	
Special Funds (125):		
SEWER EQUIPMENT DNR REPLACEMENT FUND	42,269	3
Total (Acct. 125):	42,269	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	17,697	5
Electric		6
Sewer (Regulated)	24,882	7
Other (specify):		
NONE		8
Total (Acct. 142):	42,579	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
1998 TAX ROLL ITEMS-WATER	3,216	12
1998 TAX ROLL ITEMS-SEWER	3,521	13
Total (Acct. 145):	6,737	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
GROUNDWATER MONITORING WELLS AT LAGOON OF SEWAGE TREATMENT PLANT	2,558	16
Total (Acct. 183):	2,558	
Payables to Municipality (233):		
NONE		17
Total (Acct. 233):	0	
Other Deferred Credits (253):		
POSTPONED SPECIAL ASSESSMENTS-UNTIL PROPERTY DEVELOPED	31,442	18
Total (Acct. 253):	31,442	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	427,911	0	897,614	0	1,325,525	1
Materials and Supplies	10,716	0	2,050	0	12,766	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	149,066	0	282,900	0	431,966	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	82,373	0	506,474	0	588,847	6
Other (specify):						
NONE					0	7
Average Net Rate Base	207,188	0	110,290	0	317,478	
Net Operating Income	17,038	0	3,059	0	20,097	8
Net Operating Income as a percent of						
Average Net Rate Base	8.22%	N/A	2.77%	N/A	6.33%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	153,669	1
Appropriated Earned Surplus	44,485	2
Unappropriated Earned Surplus	200,165	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	398,319	
Net Income		
Net Income	19,593	5
Percent Return on Proprietary Capital	4.92%	

IMPORTANT CHANGES DURING THE YEAR**Report changes of any of the following types:**

1. Acquisitions.NONE

2. Leaseholder changes.NONE

3. Extensions of service.

-ONE EXTENSION PROJECT DURING 1998-CENTRAL AVENUE WATER AND SEWER

COSTS:

SEWER MAINS, COST 20,160

SEWER SERVICE LATERALS, COST 1,126

SEWER ASSESSMENTS LEVIED 17,600, UTILITY RESERVES 3,686

WATER MAINS, COSTS 21,778

HYDRANTS, COST 5,004

SERVICES, COST 6,187

WATER ASSESSMENTS LEVIED 12,053, UTILITY RESERVES 20,917

4. Estimated changes in revenues due to rate changes.NONE

5. Obligations incurred or assumed, excluding commercial paper.NONE

6. Formal proceedings with the Public Service Commission.NONE

7. Any additional matters.NONE

FINANCIAL SECTION FOOTNOTES

Taxes Accrued (Acct. 236) (Page F-15)

THE 1998 TAX EQUIVALENT WAS SETTLED WITH THE GENERAL FUND OF VILLAGE AS A
1998 TRANSACTIONS

Contributions in Aid of Construction (Account 271) (Page F-17)

SPECIAL ASSESSMENTS LEVIED ON 1998 CENTRAL AVENUE WATER AND SEWER
EXTENSION PROJECT:

WATER	SEWER	
SERVICES	3,470	1,800
MAINS\HYD	23,534	18,615
LESS ASSMTS DEFERRED UNTIL DEVELOPMENT		
(9,709)	(9,067)	

WATER COLLECTION OF PRIOR YEAR DEFERRED ASSMT-\$2,220

WATER HOOKUPS COLLECTED 1998 FOUR AT \$500 FOR \$2,000

SEWER HOOKUPS COLLECTED 1998 FOUR AT \$500 FOR \$2000

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

August 17, 1999

Ms. Judith A. Jepsen, Village Clerk Treasurer
Centuria Municipal Water And Sewer Utility
305 Wisconsin Aveune
P.O. Box 280
Centuria, WI 54824-0280

1998 Analytical Review DWCCA-1050-PJL

Dear Ms. Jepsen:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1998 annual report.

Thank you for your efforts in preparing your 1998 annual report. If you have any questions, please feel free to contact me at (608) 267-9198.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\analytical review letters\Aug 17 1999 letters L.doc

cc: Mr. Patrick Leggitt, Chairman

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	87,832	1
Total Sales of Water	87,832	
Other Operating Revenues		
Forfeited Discounts (470)	444	2
Other Water Revenues (474)	1,047	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,491	
Total Operating Revenues	89,323	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	36,703	5
General Operating Expenses (680-690)	15,242	6
Total Operation and Maintenance Expenses	51,945	
Other Operating Expenses		
Depreciation Expense (403)	10,122	7
Amortization Expense (404)		8
Taxes (408)	10,218	9
Total Other Operating Expenses	20,340	
Total Operating Expenses	72,285	
NET OPERATING INCOME	17,038	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	1	44	122	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	44	122	
Metered Sales to General Customers (461)				
Residential	224	10,862	38,303	4
Commercial	44	11,456	25,239	5
Industrial				6
Total Metered Sales to General Customers (461)	268	22,318	63,542	
Private Fire Protection Service (462)	1		416	7
Public Fire Protection Service (463)	1		22,448	8
Other Sales to Public Authorities (464)	2	166	1,304	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	273	22,528	87,832	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	22,448	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	22,448	
Forfeited Discounts (470):		
Customer late payment charges	444	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	444	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	793	7
Other (specify):		
CUSTOMER RECONNECT CHARGES	22	8
SERVICE WORK FOR CUSTOMERS	232	9
Total Other Water Revenues (474)	1,047	
Amortization of Construction Grants (475):		
NONE		10
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	20,013	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	5,067	3
Chemicals (630)	2,245	4
Supplies and Expenses (640)	2,718	5
Repairs of Water Plant (650)	6,260	6
Transportation Expenses (660)	400	7
Total Plant Operation and Maintenance Expenses	36,703	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	4,450	8
Office Supplies and Expenses (681)	285	9
Outside Services Employed (682)	1,164	10
Insurance Expense (684)	2,479	11
Employees Pensions and Benefits (686)	5,643	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	1,221	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	15,242	
Total Operation and Maintenance Expenses	51,945	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		8,451	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		267	2
Net property tax equivalent		8,184	
Social Security		1,924	3
PSC Remainder Assessment		110	4
Other (specify): NONE			5
Total tax expense		10,218	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Polk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.197406				3
County tax rate	mills		4.221662				4
Local tax rate	mills		5.870175				5
School tax rate	mills		8.959663				6
Voc. school tax rate	mills		1.478372				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.727278				10
Less: state credit	mills		1.664156				11
Net tax rate	mills		19.063122				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.870175				14
Combined School Tax Rate	mills		10.438035				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.308210				17
Total Tax Rate	mills		20.727278				18
Ratio of Local and School Tax to Total	dec.		0.786799				19
Total tax net of state credit	mills		19.063122				20
Net Local and School Tax Rate	mills		14.998853				21
Utility Plant, Jan. 1	\$	413,615	413,615				22
Materials & Supplies	\$	10,698	10,698				23
Subtotal	\$	424,313	424,313				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	424,313	424,313				26
Assessment Ratio	dec.		1.010750				27
Assessed Value	\$	428,874	428,874				28
Net Local & School Rate	mills		14.998853				29
Tax Equiv. Computed for Current Year	\$	6,433	6,433				30
Tax Equivalent per 1994 PSC Report	\$	8,451					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	8,451					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	176		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	47,864		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	48,040	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	35,974		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	44,138		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	6,473		20
Total Pumping Plant	86,585	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	30,750		23
Total Water Treatment Plant	30,750	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	151		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			176	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			47,864	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	48,040	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			35,974	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			44,138	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			6,473	20
Total Pumping Plant	0	0	86,585	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)	2,375		28,375	23
Total Water Treatment Plant	2,375	0	28,375	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			151	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	9,937		26
Transmission and Distribution Mains (343)	134,674	21,779	27
Fire Mains (344)	0		28
Services (345)	39,164	6,187	29
Meters (346)	35,159	383	30
Hydrants (348)	24,610	5,004	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	243,695	33,353	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	220		35
Computer Equipment (372.1)	737		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	3,588	750	38
Other Tangible Property (390)	0		39
Total General Plant	4,545	750	
Total utility plant in service directly assignable	413,615	34,103	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	413,615	34,103	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			9,937	26
Transmission and Distribution Mains (343)			156,453	27
Fire Mains (344)			0	28
Services (345)			45,351	29
Meters (346)	1,125		34,417	30
Hydrants (348)			29,614	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	1,125	0	275,923	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)	220		0	35
Computer Equipment (372.1)			737	36
Transportation Equipment (373)			0	37
Other General Equipment (379)	1,791		2,547	38
Other Tangible Property (390)			0	39
Total General Plant	2,011	0	3,284	
Total utility plant in service directly assignable	5,511	0	442,207	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	5,511	0	442,207	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,276	2,276	1
February			2,034	2,034	2
March			2,333	2,333	3
April			2,224	2,224	4
May			2,411	2,411	5
June			2,275	2,275	6
July			2,789	2,789	7
August			2,373	2,373	8
September			2,425	2,425	9
October			2,289	2,289	10
November			1,952	1,952	11
December			2,272	2,272	12
Total for year	0	0	27,653	27,653	
Less: Measured or estimated water used in main flushing and water treatment during year				1,398	13
Less: Other utility use				2,233	14
Other utility use explanation:					15
WATER MAIN BREAKS AND LEAKS 1,706, TOWER OVERFLOWS 80, FIRE DEPT 200, OTHER 247					
Water pumped into distribution system				24,022	16
Less: Water sold				22,528	17
Losses and unaccounted for				1,494	18
Percent unaccounted for to the nearest whole percent (%)				6%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				111	21
Date of maximum: 5/27/1998					22
Cause of maximum:					23
LEAKS					
Minimum gallons pumped by all methods in any one day during reporting year				31	24
Date of minimum: 10/13/1998					25
Total KWH used for pumping for the year				81,643	26
If water is purchased: Vendor Name: NOT APPLICABLE					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
FIRST STREET	3	262	12	504,000	Yes	1
WISCONSIN AVENUE	4	244	6	180,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	3	4		1
Location	FIRST AVENUE	WISCONSIN AVENUE		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	GENERAL ELECTRIC	GOULD		5
Year Installed	1987	1990		6
Type	VERTICAL TURBINE	SUBMERSIBLE		7
Actual Capacity (gpm)	500	80		8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GRUNDFUS		10
Year Installed	1987	1985		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	40	75		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1926		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	250		10
Total capacity in gallons	75,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15
			16
			17
Filters, type (gravity, pressure, other, none)	GRAVITY		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	125.0000		20
			21
			22
Is a corrosion control chemical used (yes, no)?	N		23
			24
Is water fluoridated (yes, no)?	Y		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	2,863	0	0	0	2,863	1
M	D	4.000	2,603	0	0	0	2,603	2
M	D	6.000	20,602	0	0	0	20,602	3
M	D	8.000	2,665	750	0	0	3,415	4
Total Within Municipality			28,733	750	0	0	29,483	
Total Utility			28,733	750	0	0	29,483	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	254	0	0	0	254	12	1
M	1.000	12	2	0	0	14	5	2
M	1.500	2	0	0	0	2		3
M	2.000	6	0	0	0	6	1	4
M	4.000	2	0	0	0	2		5
M	6.000		1			1		6
Total Utility		276	3	0	0	279	18	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	387	0	25	0	362	50	1
1.000	16	0	0	0	16	0	2
1.250	1	0	0	0	1	0	3
1.500	1	1	0	0	2	0	4
2.000	5	0	0	0	5	0	5
Total:	410	1	25	0	386	50	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	249	27	0	4	0	82	362	1
1.000	0	9	0	2	0	5	16	2
1.250	0	1	0	0	0	0	1	3
1.500	0	2	0	0	0	0	2	4
2.000	0	4	0	1	0	0	5	5
Total:	249	43	0	7	0	87	386	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	46	2			48	2
Total Fire Hydrants	46	2	0	0	48	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	48
Number of distribution system valves end of year:	58
Number of distribution valves operated during year:	34

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

ADDITIONAL SALARIES AND WAGES COME DIRECTLY OFF OF STAFF TIME
CARDS-ADDITIONAL TIME SPENT DOING UTILITY WORK.

Water Utility Plant in Service (Page W-08)

AC 379-PURCHASE OF SIX TRANSCEIVERS FOR READING METERS-PRICE \$750

ALL REMOVALS EXCEPT METERS REPRESENT MINOR MISCELLANEOUS EQUIPMENT DISCARDED
OR NO LONGER USED BY UTILITY-NO SALVAGE VALUE.

Water Mains (Page W-15)

ADDITIONS TO MAINS PART OF THE 1998 CENTRAL STREET WATER AND SEWER EXTENSION
PROJECT-FUNDED WITH SPECIAL ASSESSMENTS AND UTILITY RESERVES

Water Services (Page W-16)

1998 CENTRAL AVENUE WATER AND SEWER EXTENSION PROJECT:

TWO 1" INSTALLED
ONE 6" INSTALLED

Hydrants and Distribution System Valves (Page W-18)

TWO HYDRANTS INSTALLED AS PART OF THE 1998 CENTRAL AVENUE PROJECT FUNDED
WITH SPECIAL ASSESSMENTS AND UTILITY RESERVES.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	92,510	1
Total Sewage Operating Revenues	92,510	
Other Operating Revenues		
Forfeited Discounts (631)	704	2
Servicing of Customers Laterals (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	630	5
Miscellaneous Operating Revenues (635)	6,273	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	7,607	
Total Operating Revenues	100,117	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	44,291	8
Maintenance Expenses (831-834)	11,402	9
Customer Accounting & Collection Expenses (840-843)	4,556	10
Administrative and General Expenses (850-857)	12,544	11
Total Operation and Maintenance Expenses	72,793	
Other Operating Expenses		
Depreciation Expense (403)	22,210	12
Amortization Expense (404)		13
Taxes (408)	2,055	14
Total Other Operating Expenses	24,265	
Total Operating Expenses	97,058	
NET OPERATING INCOME	3,059	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues	239	9,843	46,916	5
Commercial Revenues	43	13,698	44,591	6
Industrial Revenues				7
Revenues from Public Authorities	4	177	1,003	8
Total Measured Service to General Customers (622)	286	23,718	92,510	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	286	23,718	92,510	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	704	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	704	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
AGRICULTURAL LAND	630	5
Total Rent from Sewerage Property (634)	630	
Miscellaneous Operating Revenues (635):		
MISC. SERVICE WORK FOR CUSTOMERS	273	6
HEALTH BENEFIT CHARGE TO GENERAL FUND	6,000	7
Total Miscellaneous Operating Revenues (635)	6,273	
Amortization of Construction Grants (636):		
NONE		8
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
OPERATION EXPENSES		
Supervision and Labor (820)	17,802	1
Power and Fuel for Pumping (821)	2,954	2
Power and Fuel for Aeration Equipment (822)	13,386	3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)	1,297	6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	8,452	8
Transportation Expenses (828)	400	9
Rents (829)		10
Total Operation Expenses	44,291	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	11,299	11
Maintenance of Collection System Pumping Equipment (832)		12
Maintenance of Treatment and Disposal Plant Equipment (833)	103	13
Maintenance of General Plant Structures and Equipment (834)		14
Total Maintenance Expenses	11,402	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	4,004	15
Flat Rate Inspections (841)		16
Meter Reading (842)	552	17
Uncollectible Accounts (843)		18
Total Customer Accounting & Collection Expenses	4,556	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)		19
Office Supplies and Expenses (851)	266	20
Outside Services Employed (852)	1,164	21
Insurance Expense (853)	2,478	22
Employees Pensions and Benefits (854)	6,051	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)		24
Miscellaneous General Expenses (856)	2,085	25
Rents (857)	500	26
Total Administrative and General Expenses	12,544	
Total Operation and Maintenance Expenses	72,793	

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security		1,678	1
Local and School Tax Equivalent on Meters Charged by Water Department		267	2
PSC Remainder Assessment		110	3
Other (specify): NONE			4
Total tax expense		2,055	

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	4,014	1,126	6
Collecting Mains and Accessories (313)	259,054	20,161	7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	1,750		10
Total Collection System	264,818	21,287	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	59,742		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	59,742	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	40,480		17
Structures and Improvements (331)	337,158		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	42,238		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	88,847		25
Flow Metering and Monitoring Equipment (339)	15,747		26
Outfall Sewer Pipes (340)	0		27

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			5,140	6
Collecting Mains and Accessories (313)			279,215	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)			0	9
Other Collecting System Equipment (316)	1,750		0	10
Total Collection System	1,750	0	284,355	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)			59,742	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	0	0	59,742	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			40,480	17
Structures and Improvements (331)			337,158	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			0	20
Secondary Treatment Equipment (334)			42,238	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)			88,847	25
Flow Metering and Monitoring Equipment (339)			15,747	26
Outfall Sewer Pipes (340)			0	27

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	20,732		28
Total Treatment and Disposal Plant	545,202	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	927		32
Transportation Equipment (373)	0		33
Other General Equipment (379)	17,482		34
Other Tangible Property (390)	0		35
Total General Plant	18,409	0	
Total utility plant in service directly assignable	888,171	21,287	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	888,171	21,287	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TREATMENT AND DISPOSAL PLANT				
Other Treatment and Disposal Plant Equipment (341)			20,732	28
Total Treatment and Disposal Plant	0	0	545,202	
GENERAL PLANT				
Land and Land Rights (370)			0	29
Structures and Improvements (371)			0	30
Office Furniture and Equipment (372)			0	31
Computer Equipment (372.1)	190		737	32
Transportation Equipment (373)			0	33
Other General Equipment (379)	460		17,022	34
Other Tangible Property (390)			0	35
Total General Plant	650	0	17,759	
Total utility plant in service directly assignable	2,400	0	907,058	
Common Utility Plant Allocated to Sewer Department			0	36
Total utility plant in service	2,400	0	907,058	

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	4.000	255	2	0	0	257		1
Sewer	6.000		1			1		2
Total Utility		255	3	0	0	258	0	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
4.000	1,524	0	0	0	1,524	1
8.000	18,556	873	0	0	19,429	2
10.000	3,698	0	0	0	3,698	3
Total Utility	23,778	873	0	0	24,651	

SEWER OPERATING SECTION FOOTNOTES

Sewer Operation & Maintenance Expenses (Page S-05)

MAINTENANCE AC 831-UTILITY SPENT \$10,000 TELEVISIONING SEWER COLLECTION MAINS DURING 1998-TO LOCATE TROUBLE AREAS.

Sewer Utility Plant in Service (Page S-07)

BOTH ADDITONS PART OF THE 1998 CENTRAL STREET WATER AND SEWER EXTENSION PROJECT FUNDED WITH SPECIAL ASSESSMENT AND UTILITY RESERVES.

REMOVALS REPRESENT MINOR MISCELLANEOUS ITEMS EITHER DISCARDED OR NO LONGER IN USE AND OF VALUE TO THE UTILITY. NO SALVAGE VALUE.

Sewer Services (Page S-09)

SERVICES INSTALLED AS PART OF THE 1998 CENTRAL STREET WATER AND SEWER EXTENSION FUNDED BY SPECIAL ASSESSMENTS AND UTILITY RESERVES

Sewer Mains (Page S-10)

INSTALLED AS PART OF THE 1998 CENTRAL STREET WATER AND SEWER EXTENSION PROJECT FUNDED WITH SPECIAL ASSESSMENTS AND UTILITY RESERVES.
